

**THIRTY-THIRD JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
ALLEN PARISH, LOUISIANA**

Annual Financial Report

For the Year Ended December 31, 2001

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 8-14-02

**THIRTY-THIRD JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
ALLEN PARISH, LOUISIANA**

**General Purpose Financial Statements
For the Year Ended December 31, 2001**

TABLE OF CONTENTS

| | <u>Statement</u> | <u>Page(s)</u> |
|----------------------------------------------------------------------------------------------------------------------|------------------|----------------|
| Transmittal Letter | | 1 |
| Independent Accountant's Report | | 2 |
| General Purpose Financial Statements: | | |
| Balance Sheet - All Fund Types and Account Groups | A | 4 |
| Governmental Fund - General Fund: | | |
| Statement of Revenues, Expenditures, and Changes in Fund Balance | B | 5 |
| Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (Cash Basis) and Actual (Cash Basis) | C | 6 |
| Notes to the Financial Statements | | 7-11 |
| Supplemental Information | | |
| Schedule of Per Diem Paid to Board Members | 1 | 13 |
| Independent Accountant's Report on Applying Agreed-Upon Procedures | | 14-16 |
| Louisiana Attestation Questionnaire | | 17-18 |

**THIRTY-THIRD JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
ALLEN PARISH, LOUISIANA
Post Office Box 496
Oberlin, LA 70655**

May 31, 2002

Office of Legislative Auditor
Attention: Ms. JoAnne Sanders
1600 North Third
P. O. Box 94397
Baton Rouge, LA 70804-9397

Dear Ms. Sanders:

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for the Thirty-Third Judicial District Indigent Defender Board as of and for the year ended December 31, 2001. The report includes all funds under the control and oversight of the board. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles.

Sincerely,


Robert D. Maggard, President

TOM MILHOAN
Certified Public Accountant

Member:
American Institute of Certified Public Accountants
Society of Louisiana Certified Public Accountants

109 North Eleventh Street
Oakdale, Louisiana 71463
(318)335-0495

INDEPENDENT ACCOUNTANT'S REPORT

Thirty-Third Judicial District
Indigent Defender Board
Allen Parish, Louisiana

I have compiled the accompanying general purpose financial statements of the Thirty-Third Judicial District Indigent Defender Board of Allen Parish, Louisiana as of and for the year ended December 31, 2001, as listed in the table of contents, and the accompanying supplementary information contained in Schedule 1, which is presented only for supplementary analysis purposes, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management of the Thirty-Third Judicial District Indigent Defender Board. I have not audited or reviewed the accompanying general purpose financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, I have issued a report, dated May 31, 2002, on the results of our agreed-upon procedures.



Tom Milhoan, CPA
May 31, 2002

GENERAL PURPOSE FINANCIAL STATEMENTS

**THIRTY-THIRD JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
ALLEN PARISH, LOUISIANA**

**Balance Sheet - All Fund Types and Account Groups
December 31, 2001**

| Assets | Governmental Fund Type General Fund | Account Group General Fixed Assets | Total (Memorandum Only) |
|--------------------------------------------|----------------------------------------------------|---------------------------------------------------|----------------------------------------|
| Cash | \$ 59,604 | \$ - | \$ 59,604 |
| Investments | 182,580 | - | 182,580 |
| Accounts Receivable | 15,780 | - | 15,780 |
| General Fixed Assets | <u>-</u> | <u>8,424</u> | <u>8,424</u> |
| Total Assets | <u>\$ 257,964</u> | <u>\$ 8,424</u> | <u>\$ 266,388</u> |
| Liabilities and Fund Equity | | | |
| Liabilities: | | | |
| Payroll Taxes Payable | \$ 2,465 | \$ - | \$ 2,465 |
| State Retirement Payable | 4,296 | - | 4,296 |
| Accounts Payable | <u>730</u> | <u>-</u> | <u>730</u> |
| Total Liabilities | <u>7,491</u> | <u>-</u> | <u>7,491</u> |
| Fund Equity: | | | |
| Investment in General Fixed Assets | - | 8,424 | 8,424 |
| Fund Balance: | | | |
| Fund Balance Unreserved - Undesignated | <u>250,473</u> | <u>-</u> | <u>250,473</u> |
| Total Fund Equity | <u>250,473</u> | <u>8,424</u> | <u>258,897</u> |
| Total Liabilities & Fund Equity | <u>\$ 257,964</u> | <u>\$ 8,424</u> | <u>\$ 266,388</u> |

See accompanying notes and accountant's report.

**THIRTY-THIRD JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
ALLEN PARISH, LOUISIANA**

**Statement of Revenues, Expenditures, and Changes
in Fund Balance - Governmental Fund Type**

For the Year Ended December 31, 2001

| | <u>General Fund</u> |
|--------------------------------------------------------------|---------------------|
| Revenues | |
| Court Costs on Fines and Forfeitures | \$ 143,523 |
| Interest Earned | <u>9,600</u> |
| Total Revenues | <u>153,123</u> |
| Expenditures | |
| General Government - Judicial: | |
| Professional Services | 44,553 |
| Salaries | 95,100 |
| Office Expense | 2,078 |
| Insurance | 630 |
| State Retirement - | |
| Employer Contribution | 7,370 |
| Payroll Taxes | <u>1,341</u> |
| Total Expenditures | <u>151,072</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 2,051 |
| Fund Balance at Beginning of Year | <u>248,422</u> |
| Fund Balance at End of Year | <u>\$ 250,473</u> |

See accompanying notes and accountant's report.

**THIRTY-THIRD JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
ALLEN PARISH, LOUISIANA**

**Statement of Revenues, Expenditures, and Changes
in Fund Balance - Budget (Cash Basis) and Actual (Cash Basis) -
Governmental Fund Type**

For the Year Ended December 31, 2001

| | General Fund | | Variance Favorable (Unfavorable) |
|--------------------------------------------------------------|-------------------|-------------------|----------------------------------------|
| | <u>Budget</u> | <u>Actual</u> | |
| Revenues | | | |
| Court Costs on Fines and Forfeitures | \$ 135,000 | \$ 135,260 | \$ 260 |
| Interest Income | <u>11,000</u> | <u>9,600</u> | <u>(1,400)</u> |
| Total Revenues | <u>146,000</u> | <u>144,860</u> | <u>(1,140)</u> |
| Expenditures | | | |
| General Government - Judicial: | | | |
| Professional Services | 46,600 | 44,553 | 2,047 |
| Salaries | 98,400 | 95,100 | 3,300 |
| Office and Other Expense | 1,675 | 2,078 | (403) |
| Insurance | 630 | 630 | - |
| State Retirement - Employer Contribution | 7,700 | 7,370 | 330 |
| Payroll Taxes | <u>1,500</u> | <u>1,341</u> | <u>159</u> |
| Total Expenditures | <u>156,505</u> | <u>151,072</u> | <u>5,433</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (10,505) | (6,212) | 4,293 |
| Fund Balance at Beginning of Year | <u>241,635</u> | <u>241,635</u> | <u>-</u> |
| Fund Balance at End of Year | <u>\$ 231,130</u> | <u>\$ 235,423</u> | <u>\$ 4,293</u> |

See accompanying notes and accountant's report.

**THIRTY-THIRD JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
ALLEN PARISH, LOUISIANA**

Notes to the Financial Statements
For the Year Ended December 31, 2001

INTRODUCTION

The Thirty-Third Judicial District Indigent Defender Board, established in compliance with Louisiana Revised Statutes 15:144-149, provides counsel to represent indigents (needy individuals) in criminal and quasi-criminal cases at the district court level. The judicial district encompasses Allen Parish, Louisiana. The Board is composed of three members who are appointed by the district court. The board members serve without compensation. Revenues to finance the Board's operations are provided primarily from court costs on fines imposed by the various courts within the district.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the Thirty-Third Judicial District Indigent Defender Board have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

The indigent defender board is part of the operations of the district court system. However, the district court system is fiscally dependent on the Allen Parish Police Jury for office space and courtrooms. In addition, the police jury's general purpose financial statements would be incomplete or misleading without inclusion of the indigent defender board. For these reasons, the indigent defender board was determined to be a component unit of the Allen Parish Police Jury, the financial reporting entity.

The accompanying financial statements present information only on the funds maintained by the indigent defender board and do not present information on the police jury, the general government services provided by that government unit, or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

The Board uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

(continued)

**THIRTY-THIRD JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
ALLEN PARISH, LOUISIANA**

**Notes to the Financial Statements
For the Year Ended December 31, 2001**

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The General Fund is accounted for using a current financial resources management focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The operating statement presents increases and decreases in net current assets. The modified accrual basis of accounting is used by the General Fund. The General Fund uses the following practices in recording revenues and expenditures:

Revenues

Court costs on fines and forfeitures are imposed by the district and city courts and are recorded in the year they are distributed by the appropriate courts.

Interest on revenue is reported in the year in which it is earned.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

E. BUDGETS

The Board uses the following budget practices:

1. A proposed budget is prepared and submitted to the Board of Directors no later than fifteen days prior to the beginning of each fiscal year.
2. A public meeting on the proposed budget is held. After holding the public meeting and completion of all action necessary to finalize and implement the budget, the budget is adopted by the Board of Directors.
3. All budgetary appropriations lapse at the end of each fiscal year.
4. The budget is prepared on the cash basis of accounting. The budget reflects one amendment.

The Board prepares its annual budget on a basis (budget basis) which differs from generally accepted accounting principles (GAAP basis). The budget and all transactions are presented in accordance with the Board's method (budget basis) in the Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (Cash Basis) and Actual (Cash Basis) - Governmental Fund Type, to provide a meaningful comparison of actual results with the budget.

(continued)

**THIRTY-THIRD JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
ALLEN PARISH, LOUISIANA**

**Notes to the Financial Statements
For the Year Ended December 31, 2001**

Adjustments necessary to convert the General Fund's excess (deficiency) of revenues over (under) expenditures on the budget basis to a GAAP basis are provided as follows:

| | |
|-------------------------------------------------------------------------------------------|-----------------|
| Excess (deficiency) of revenues over (under) expenditures - budget basis - Statement C | \$ (6,212) |
| Add: | |
| Current year receivables | 15,780 |
| Prior year payables | 730 |
| Less: | |
| Current year payables | (730) |
| Prior year receivables | <u>(7,517)</u> |
| Excess (deficiency) of revenues over (under) expenditures - GAAP basis - Statement B | <u>\$ 2,051</u> |

F. ENCUMBRANCES

The Board does not record encumbrances in its accounting system.

G. CASH

Cash includes amounts in interest-bearing demand deposits and time deposits. Under state law, the Board may deposit funds in demand deposits, interest bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

H. INVESTMENTS

Investments are limited by Louisiana Revised Statute (R.S.) 33:2955 and the board's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

I. FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost, if historical cost is not available.

J. COMPENSATED ABSENCES

The Board does not have a formal leave policy.

(continued)

**THIRTY-THIRD JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
ALLEN PARISH, LOUISIANA**

**Notes to the Financial Statements
For the Year Ended December 31, 2001**

K. TOTAL COLUMNS ON STATEMENTS

The total columns on the statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

2. CASH

At December 31, 2001, the Board had cash totaling \$59,604.

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the Federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. The deposits (collected bank balances) at December 31, 2001 are fully secured by federal deposit insurance (GASB Category 1).

3. INVESTMENTS

Investments are categorized into three categories of credit risk:

1. Insured or registered, or securities held by the board or its agent in the board's name.
2. Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the board's name.
3. Uninsured and unregistered, with securities held by the counterparty, or by its trust department or agent but not in the board's name.

At December 31, 2001, the Board's investment balances were \$182,580. The investments are stated at cost, which approximates fair market value. The Board's investments include certificates of deposit with various maturity dates and interest rates ranging from 4.1 to 5.75 percent. The investments at December 31, 2001 are FDIC insured and classified as GASB Category 1.

4. RECEIVABLES

Accounts receivable represent uncollected court costs as of December 31, 2001.

5. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

| | Balance 1/1/01 | Additions | Deductions | Balance 12/31/01 |
|------------------|-------------------|-------------|-------------|---------------------|
| Office Equipment | <u>\$ 8,424</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 8,424</u> |

(continued)

**THIRTY-THIRD JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
ALLEN PARISH, LOUISIANA**

**Notes to the Financial Statements
For the Year Ended December 31, 2001**

6. PENSION PLAN

Plan Description. Substantially all employees of the Thirty-Third Judicial District Indigent Defender Board are members of the Parochial Employees' Retirement System of Louisiana (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees are members of Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3% of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1980, the benefit is equal to one percent of final average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1980. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (504)928-1361.

Funding Policy. Under Plan A, members are required by state statute to contribute 9.5% of their annual covered salary and the Board is required to contribute at an actuarially determined rate. The current rate is 7.75% of annual covered payroll. Contributions to the System also include one-fourth of 1% (except Orleans and East Baton Rouge parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Board are established and may be amended by state statute. As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation of the prior fiscal year. The Board's contributions to the System under Plan A for the years ending December 31, 2001, 2000, 1999, and 1998, were \$7,370, \$7,626, \$7,618, and \$6,836, respectively, equal to the required contributions each year.

6. LEASES

The Board did not have any capital or operating leases as of December 31, 2001.

7. LITIGATIONS AND CLAIMS

At December 31, 2001, the Board is not involved in any lawsuits.

SUPPLEMENTAL INFORMATION

**THIRTY-THIRD JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
ALLEN PARISH, LOUISIANA**

Supplemental Information

For the Year Ended December 31, 2001

Schedule of Per Diem Paid Board Members

| | <u>2001</u> |
|-------------------|---------------|
| Robert D. Maggard | \$ -0- |
| Craig R. Hill | -0- |
| Royce T. Scimemi | <u>-0-</u> |
| Total | <u>\$ -0-</u> |

The Schedule of Per Diem Paid to Board Members was prepared in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Louisiana Revised Statute 33:4564(B) provides that the board members receive a per diem of \$10 for each meeting they attend, but must not be paid for more than 12 meetings in each year. The members of the Board elected not to receive a per diem for attending meetings during the year ended December 31, 2001.

See accompanying notes and accountant's report.

TOM MILHOAN
Certified Public Accountant

Member:
American Institute of Certified Public Accountants
Society of Louisiana Certified Public Accountants

109 North Eleventh Street
Oakdale, Louisiana 71463
(318)335-0495

Independent Accountant's Report
on Applying Agreed-Upon Procedures

Thirty-Third Judicial District
Indigent Defender Board
Allen Parish, Louisiana

I have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of the Thirty-Third Judicial District Indigent Defender Board of Allen Parish, Louisiana and the Legislative Auditor, State of Louisiana solely to assist the users in evaluating management's assertions about the Board's compliance with certain laws and regulations during the year ended December 31, 2001, included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$15,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

There were no expenditures during the year for material and supplies exceeding \$15,000, and no expenditures were made for public works exceeding \$100,000.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each Board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all Board members and employees as well as their immediate families.

Management provided me with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided me with all payroll records.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management in agreed-upon procedure (3) appeared on the list provided by management in agreed-upon procedure (2).

Budgeting

5. Obtain a copy of the legally adopted budget and all amendments.

The Board provided me with a copy of the original and amended budgets.

6. Trace the budget adoption and amendments to the minute book.

I traced the adoption of the original budget to the minutes of a meeting held on December 7, 2000, which indicated that the budget was unanimously adopted by the Governing Board of the Allen Parish Indigent Defender Board. I traced the adoption of the amended budget to the minutes of a meeting held December 4, 2001. The Governing Board unanimously approved the amended budget.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more, or if actual expenditures exceeded budgeted amounts by 5% or more.

I compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for the year did not exceed budgeted amounts by more than 5%.

Accounting and Reporting

8. Randomly select six disbursements made during the period under examination and:

- (a) trace payments to supporting documentation as to proper amount and payee;

I examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- (b) determine if payments were properly coded to the correct fund and general ledger account;
and

The six payments were properly coded to the correct fund and general ledger account.

- (c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approval from the board members. In addition, each of the disbursements were traced to the minute book where they were approved by the full board.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

The Board asserted that a request to publish notice of each meeting was sent to the local journal. Based on inspection of excerpts from the official journal, a notice publicizing each meeting appeared in the local journal.

Debt

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of banks loans, bonds, or like indebtedness.

I inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advance, or gifts.

A reading of the minutes of the Board for the year indicated no approval for the payments noted. I also inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

My prior year report, dated May 23, 2001, did not include any comments or unresolved matters.

I was not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of the Thirty-Third Judicial District Indigent Defender Board and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:1513, this report is distributed by the Legislative Auditor as a public document.



Tom Milhoan, CPA
May 31, 2002

LOUISIANA ATTESTATION QUESTIONNAIRE

5/22/02 (Date Transmitted)

Tom Milhoan, CPA
109 North 11th Street
Oakdale, LA 71463

In connection with your compilation of our financial statements as of December 31, 2001 and for the period then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of the date transmitted as presented above.

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office..

Yes ☒ No ☐

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes ☒ No ☐

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes ☒ No ☐

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:43.

Yes ☒ No ☐

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes ☒ No ☐

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes ☒ No ☐

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes ☒ No ☐

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes ☒ No ☐

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 47:1410.60 - 1410.65.

Yes ☒ No ☐

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes ☒ No ☐

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

Shirley Brady Secretary/Treasurer 5/22/02 Date

Robert L. Meza President 5/22/02 Date